

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Previously Presented) An optical compensator for liquid crystal displays comprising
  - at least one O plate retarder,
  - at least one planar A plate retarder, and
  - at least one negative C plate retarder,wherein the A plate and the O plate have substantially the same retardation.
2. (Previously Presented) The optical compensator according to claim 1, comprising one O plate, one planar A plate and two negative C plates.
3. (Previously Presented) The optical compensator according to claim 1, comprising one O plate, one planar A plate and one negative C plate, with the C plate situated between the O plate and the planar A plate.
4. (Previously Presented) The optical compensator according to claim 1, wherein the average tilt angle  $\theta_{ave}$  in said O plate retarder is 2 to 88°.
5. (Previously Presented) The optical compensator according to claim 1, wherein the tilt angle in said O plate retarder varies monotonously in a direction perpendicular to the plane of the film from a minimum value  $\theta_{min}$  at one surface of the film to a maximum value  $\theta_{max}$  at the opposite surface of the film.
6. (Previously Presented) The optical compensator according to claim 5, wherein  $\theta_{min}$  is 0 to 80°.
7. (Previously Presented) The optical compensator according to claim 5, wherein  $\theta_{max}$  is 10 to 90°.

8. (Previously Presented) The optical compensator according to claim 1, wherein the thickness of said O plate and/or planar A plate is 0.1 to 10  $\mu\text{m}$ .
9. (Currently Amended) The optical compensator according to claim 1, wherein the optical retardation of said O plate is 20 to 300 ~~30~~ nm.
10. (Previously Presented) The optical compensator according to claim 1, wherein the optical retardation of said planar A plate is 20 to 300 nm.
11. (Previously Presented) The optical compensator according to claim 1, wherein the O plate comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure.
12. (Previously Presented) The optical compensator according to claim 1, wherein the planar A plate comprises a linear or crosslinked polymerized liquid crystalline material with a planar structure.
13. (Previously Presented) The optical compensator according to claim 1, wherein at least one of the C plates is a negatively birefringent polymer film.
14. (Currently Amended) The optical ~~Optical~~ compensator according to claim 13, wherein said polymer film is a negatively birefringent TAC or DAC film.
15. (Previously Presented) The optical compensator according to claim 1, wherein the C plate comprises a linear or crosslinked polymerized chiral liquid crystalline material with a helically twisted structure.
16. (Currently Amended) The optical compensator according to claim 15, wherein the

helical pitch of the chiral ~~liquid~~ liquid crystalline material is said C plate is less than 250 nm.

17. (Previously Presented) A liquid crystal display device comprising the following elements

- a liquid crystal cell formed by two transparent substrates having surfaces which oppose each other, an electrode layer provided on the inside of at least one of said two transparent substrates and optionally superposed with an alignment layer, and a liquid crystal medium which is present between the two transparent substrates,

- a polarizer arranged outside said transparent substrates, or a pair of polarizers sandwiching said substrates, and

- at least one optical compensator according to claim 1 being situated between the liquid crystal cell and at least one of said polarizers,

it being possible for the above elements to be separated, stacked, mounted on top of each other, coated on top of each other or connected by means of adhesive layers.

18. (Previously Presented) A liquid crystal display device according to claim 17, which is a TN, HTN or STN display.

19. (Previously Presented) An optical compensator for liquid crystal displays comprising

- at least one O plate retarder,
- at least one planar A plate retarder, and
- at least one negative C plate retarder,

wherein the A plate and the O plate have the same retardation.

20. (Previously Presented) An optical compensator for liquid crystal displays comprising

- at least one O plate retarder,
- at least one planar A plate retarder, and
- at least one negative C plate retarder,

wherein the negative C plate comprises a linear or crosslinked polymerized chiral liquid

crystalline material with a helically twisted structure having a helical pitch of less than 250 nm.

21. (Currently Amended) An optical compensator for liquid crystal displays comprising

- at least one O plate retarder,
- at least one planar A plate retarder, and
- exactly ~~at least~~ two negative C plate retarders.

22. (Previously Presented) An optical compensator for liquid crystal displays comprising

- at least one O plate retarder,
- at least one planar A plate retarder, and
- at least one negative C plate retarder,

wherein the C plate is situated between the O plate and the planar A plate.

Please add the following new claim:

--23. (New) An optical compensator for liquid crystal displays comprising

- at least one O plate retarder,
- at least one planar A plate retarder, and
- at least two negative C plate retarders, wherein at least one negative C plate comprises a

linear or crosslinked polymerized chiral liquid crystalline material with a helically twisted structure having a helical pitch of less than 250 nm.--